Previous references.

File No. 171–13

1913

Serial Nos. 1–

(9.7)

Later references.

G. F. 171–14 Sls 3–4.

P 19E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1–2

Part B. for July 1914

SUBJECT.

Separation of Railway accounts from the Public Works account & Establishment of a separate audit Office for Railways.

From the Comptroller.
No 5915/Ry. O.L 9480 5-5-14

Requests that an officer may be selected for training in Railways Accounts work.

To the Compt^r to foot
" P^t W^s Ry Branch
" Secy for Railways.

G. R. S. 58

No H 99-101 R 9-7-14

Sanctions the proposal & requests the Comptroller to forward proposals.

G.R.S. 11] 1913-14

GENERAL AND REVENUE SECRETARIAT.

(Genl. Fin.ce)

NOTES,

File No. 171-13

FILE HEADING.

Separation of Railway Accounts from the Public Works Accounts & establishment of a separate audit office for Railways.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

Asstt Secy's remarks in G. 7 136-13 on the Comptroller's letter no: 3742/Rc.452 dated 5-2-14 proposing certain alterations &c in the Establishment of the Railway Construction Audit Section of P. W. Branch of the Comptroller's office:

NOTES—First Sheet.

GPB—30,000—12-8-11

General and Revenue Secretariat. | G. 2 File No. 171 of 1913.

Serial No.

× × × × ×. It is perhaps now time to take up the question of separating the Railway Accounts from the Public Works and have a separate audit office as in British India to deal with Railway Accts. This has also been hinted at in Mr. Bell's note to the Dewan about the future. With Construction works going on and open line section being added on, the work will certainly require more attention in the very near future and the necessity for having a separate office will soon arise. Another most important point that does not seem to have been raised is the starting of the Provident Institution. There is already the ~~Superannuation~~ Kolar line open and instead of transferring pensionable officials to the Railway Accts Department, a minimum of such may be taken and the rest treated as non-pensionable but allowed to contribute to the Provident Institution. This question has also to be solved. The above points are incidentally mentioned but for the present reference it would be enough to sanction the Comptroller's proposals:

(Initd) J. L. 9-3-14

Dy Secretary's note thereon.

The

NOTE—Contn. sheet.

GPB—60,000—7-11-13

General and Revenue Secretariat. | G. 2 File No. 171 of 1913.

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2) "The Asstt Secy will kindly meet me with this for discussion. The points mentioned in the Asstt Secy's note may be noted upon separately." × × × ×

(Init) D.M-N.

31-3-14

Subd

SW

3/4/14 Dy Secy)

3) I daresay that there is some local literature on the subject. This & any other references available for instruction to the matter may be put up.

Dy Secy 6/4

4) Meanwhile I suggest the old Regulations for 1886 is printed. Incidentally I would suggest that the Index Officials would be useful for comparing the present staff. The staff of the Works Police Mills Offices & Press for persons years authorised or Constr works also. Any how one point is clear that the Dy Secy has separate & hard thing to do with the Dist & it is undesirable now to follow suit. If decided the matter can be pursued further in detail but that seems hard

Hd Clks 1218

Mrs Secretariat Works Dy Secy Asstt Secy Supdt Head Clk Clks Typists Copyists Messengers Peons Durwan

Dy Secy

12.4.14

BVN 12/4

General and Revenue Secretariat. | G.7 File No. 171 of 1913.

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1218

necessary at this stage. When a pronouncement is obtained as to whether a separate Audit Office is to come into being then the question of determining the details arises.

5. Before deciding whether the proposal should be modified, the files relating to the present arrangements would be necessary in a complete form.

Draw 23/4

W. B V N 23/4

R² 27/4. passed by [illegible]

6 Submitted. As directed spare copy of the ~~following~~ undermentioned G.Os. are put up herewith:

(1) No. C.204-6/G.7-664-11 d 29-10-1912

(2) Fl 4550-1/G.762-12 d. 13-2-1913.

(3) Fl 3040/G.7 130-12 d. 10-1-1914.

The files relating to the Govt order are not available readily having been put up for reference in this connection.

M-31-SW/6/5 7/5 When the order by which under Govt the Dy Supdt was opened a district from the P.W.D. When the line was opened it had its own staff separate from the P.W.D. When the Govt was handed over to the

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. | G. 7 File No. 171 of 1913.

Serial No.

Nesbit then said that for my mind to be
over the duty of prescribing the accounts for
us there was no need for any separate Estabt
that Estabt preceding to become a
part of the Examiners Office, his explanation
being Ex. DW and by Accts. When by Estabt
was taken up again Cy. Bangalore - Hindupur
& Bellari - Chennapatna & the working of the Jeo
line was to be entrusted to the Sdl A
& separate Office was formed but the by
Secretary & Chemistry the temporary
addy men. The accts of Pensions
are a peculiarity themselves & have
no manner of connection with the
Rly & whether Roads or buildings or
Irrigation & much less with Civil
Accts & it is perhaps to this ignorance
that has delayed the proposal for
amalgamating the Ry Accts with
Civil Accts in their present amalga
mation of the Ry Accts with the
Civil. It now be known down
that all the lines we have connected
Sdl Secretariat & ourselves &
under contemplation that our
branch concerning Sdl Secretariat
it may be seen that in the

NOTE—Contn. sheet.

GPB—60,000—7-11-13

R. S. 12]

General and Revenue Secretariat. | G.7 File No. 171 of 1913.

Serial No.

1218

Course of couple of years we will have to manage a system of about 400 miles at the least which will give more than enough work to a separate office. In view of these known heavy malaria & in order to prevent the spreading of pronchos to men have opened from the Md. in the dry depth on the score that they get pronchos in their present more place where they meet the Capital cost it seems desirable to separate the [illegible] & transfer for some time more the Cachar Hills Officers may also have some O/W keeping work to do yet the necessity for a complete separation & independent Inspection of the Dy Asst Officer will make itself felt.

[illegible]

8) A complete Scheme may be drawn up by the Director on the assumption that the main principles referred to by him will meet with acceptance if the results are satisfactory.

Note put up.

NOTE—Contn. sheet.

(In the meanwhile the following letter was received from the Comptroller himself:—

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 171 of 1913.

Serial No.

1 From the Compt^r. No. 5915/Ry O. & 9488 5.5.1914.

(9) Request that for reasons stated Govt. may be pleased to appoint an officer for receiving training in Railway Accounts work specialising himself in open line accounts and that the officer so selected should be a person of high educational qualifications, preferably one with high attainments in Mathematics.

10. Subd. The Comptroller's letter is self-explanatory. He emphasises the necessity for training an officer in open line accounts and states that the officer selected will have to undergo systematic training in the local railway audit office as also in the Accounts office of a big Railway in British India and that the period of training will be at least 2 years.

BLN 26/5/14 SN 27/5

(10) After Comptroller's letter has foreballed me on the subject as attached I have deemed it unnecessary to put up a self contained note showing the need for a special audit by Audit Office as directed by the Secy in his note of 9th Instant.

Please see next page

NOTE—Contn. sheet.

GPB—60,000—7-11-13

N O T E.

Subject :- Separate Audit Office in Mysore.

12) As will be seen also from the Comptroller's letters (under submission in another file) the total mileage of all the lines including those (1) newly opened (2) old branch lines and (3) those under construction, comes up to 300 miles which will be worked by special agencies. The Comptroller does not take into consideration the Hassan Mangalore Line which being an isolated line, will of necessity be entrusted to us for working. There is thus a possiblity of there being a fairly respectable Railway Administration being formed amidst us.

13) The open line requires the audit of (1) traffic earnings and (2) audit of expenditure on Establishment and works, Stores, workshop, suspense balances and inspections, while the expenditure on construction lines has to be audited and recorded in the usual manner.

14) In the traffic earnings audit alone there are coaching, goods, miscellaneous and statistics Branches including ticket printing; while on the expenditure audit there is the account audit, stores, work-shop, Book and compilation, Budget, etc., and the pay and Cash Departments. The above enumeration will clearly prove that the items of work to be turned out in a Railway audit office are quite large and require the employment of more than one wholetime officer to attend to it satis-factorily and a separate staff of Clerks. An increased mileage may mean larger fig-ures but not an increase of work in dir-ect proportion. An open mileage of 300 miles means roughly an income of about 20 to 30 lakhs and an expenditure of 15 to 20 lakhs - figures which deserve separate treatment altogether.

15) Before the audit of the open line accounts, the audit of construction li e

line accounts falls into insignificance. It is therefore very necessary that a separate audit office should be formed with at present at least 2 Gazetted Officers and a staff of Accountants. The Railway and the P.W. Offices will have to be separated altogether and the accountants of the Railway audit Office graded, if they are pensionable, on the same rates of pay as in the P.W.D., or, if non-pensionable, given somewhat higher rates of pay and allowed to contribute to the Provident Fund.

16) What the details of the Establishment should be, cannot be stated; but a grant of 1½ per cent. on gross earnings or Rs. 30,000 per annum on a twenty lakh basis would not be extravagant. Usually the percentage allowed for Accounts in the P.W. and Railway Departments is 2 per cent. on the gross expenditure.

Se c/1

7/2/35

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 171 of 1913.

Serial No.

17.

Forwarded to the Railway Secy. with compliments for favour of his opinion in regard to the proposal of the Comptroller. (M.O.)

Dhuvarasinja Rao
30/5/14

H.M.O.No 1446
Dy 30-5-14

Recd: 30.5.14.

PRely

18. I entirely agree with the Comptroller in his proposal to appoint an officer for receiving training in Railway accounts work of the Open line. This accounts work must be increasing gradually in the Comptroller's Office and a whole time officer will be absolutely needed shortly to cope with the work and watch the interests of the Rly. both open and under construction. Proposals for the deputation of his probationers to learn traffic work on the M.S.M. Rly for a period of his years are now before the Government and on their return these officers will be posted as Assistant Traffic Superintendents on our new lines. The Comptroller's proposal is similar to the above and may be sanctioned by Government without loosing any more time.

Secy Rly

Forwarded with Compliments to the General & Revenue Secretary

DSDavis
M/S. Rly
31.5.14

3(J)
1/6/14

NOTE—Contn. sheet.

GPB—60,000—7-11-13

P.J.O.

General and Revenue Secretariat. | G.7 File No. 171 of 1913.

Serial No.

Encl offl. no: 10 / Encl 1 File of 1st June 1914.

19. Returned with Compliments, to the Secretary to Government General and Revenue Departments, with opinion.

11 / 3/6

DGDavi 1/6/14

For offg: Secretary for Railways, Govt. of Mysore.

Subd 20. 2 years training too long. Duties not requiring quite as much Secy separate Price Still Illustrations. L 6/6/14

SW 5/6

21. A draft sanctioning the proposal for may be put up. The period may be fixed at one year provisionally in the draft. Proposals regarding the officer to be selected may be invited therein. Vide Secy. Desai 7/6

Draft L 6/6/14

22. Draft subd [one Suffix or one Prefix Compn has been specially added for this work. Why another is required not clear.] Secy

SW 7/6/14

L 15.6.14

23. A rdy. draft as revised may be put up before tomorrow Desai 17/6

24. Subd with a typed draft.

SW 17/6/14. Secy

17/6.

Mr B & N 8/6

Q. ... in detail with D.S. of our opinions Desai 15/6

NOTE—Contn. sheet.

GPB—60,000—7-11-13

General and Revenue Secretariat.

G.7 File No. 171 of 1913.

Serial No. 25

The draft order may be approved if deemed suitable.

10.147
18-6-14

(Diwan)

Draft agreed
Bon 18/6

17

26

Draft by Secy
4/7/14.

Secy to Govt
4.7.14

2 Secy to Govt.
P W & Ry Branch.
Comptr to Govt
Secy to Govt to Rys.
No. 99—101 dated 2-7-14
sanctions the proposal
of the Comptroller the period
of training required
being fixed at one year
and requests the Comptr.
to submit proposals —
regarding the offices to be
selected along with other
necessary details.

G to B.

GPB—60,000—7-11-13

P. W. Serial No. 114]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

No. Ry.C.I. 948

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,

Dated Bangalore, the 13th May 191 4

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

To

D. M. Narasinga Rao Esq., B.A., B.L.,
Offg. Secretary to the Government of Mysore,
General and Revenue Departaments.

Sir,

One small new line of Railway in this State was opened for traffic in December last. Another is to be opened in a few months and two more are under construction. The building of more lines is also under the consideration of Government. It is, I believe, the intention to work by Government Agency all the lines of Railway to be constructed hereafter. I think it is also under contemplation to take over at a convenient opportunity our branch lines now worked by the Madras and Southern Mahratta Railway Company. -- Taking only the new lines constructed and under construction, their total length comes to about 185 miles and the whole of this mileage will be ready to be -- worked in about two years. If we add the old branch lines the total length comes to nearly 300 miles. Even apart from the lines that Government may hereafter decide upon constructing, the open mileage will be -- sufficiently large to require an adequate provision

MYSORE PUBLIC WORKS DEPARTMENT

191

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore,
P. W. & Ry. Branch.

To

Dated

Despatched

Received

No.

SUBJECT.

of the staff for the work of the several Departments of a Railway Administration. The appointment of trained officers for the supervision of the Traffic and Locomotive Departments has, I believe, been made by Government. The Accounts and Audit Department of the Railway administration similarly requires the appointment of an officer for its supervision. The Public Works and Railway Branch has now three Gazetted Officers of whom one is a temporary officer allowed in view of the large Public Works and Railway projects under construction. It is not possible for the existing staff to attend to the open line accounts work of a growing Railway Administration. In the case of Traffic and Locomotive Departments the services of trained officers are obtained on loan or otherwise. In regard to the accounts department, such a course is not absolutely necessary and it will be sufficient to arrange for the training of a local officer. But this requires time. After the officer selected for the purpose gains sufficient practical experience of work and also passes the prescribed departmental examinations, he can be placed in charge of the Open Line Accounts work. The accounts work of a Railway Administration with 200 or 300 miles opened for traffic requires the exclusive attention of at least one Gazetted Officer. The work is specialised and responsible. The officer selected should undergo systematic training in the local Railway Accounts Office as also in the Accounts Office of a big Railway in British India. In the case of a young officer, at least two years will be required to give him a good training in Open Line Accounts work. In the circumstances explained, I have the honour to request that Government may be

pleased to appoint an officer for receiving training in Railway Accounts work specialising in Open Line Accounts. The officer to be selected should be a person of high educational qualifications, preferably one with high attainments in mathematics. By the time the new officer completes his course of training, the Open Line work will be sufficiently heavy to require his undivided attention.

The favour of very early orders is solicited.

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller,

P. W. and Railway Branch.

C.V.

13.5.14

Re Appointment & training of an Offr in Railway Accounts

1/7

4

(Tidy Draft)

Proceedings of the Government of His Highness the Maharaja of

M y s o r e.

R e a d:-

Letter No.5915/Ry. O.L.948 dated 5-5-1914, from the Comptroller to Government, stating that it is necessary to select an officer for undergoing training in Railway Accounts work and specialising in Open Line Accounts, in the local Railway Accounts Office and also in the accounts Office of a Selected Railway in British India for a period of at least 2 years, and requesting that Government may be pleased to nominate for this purpose an officer of high Educational qualifications, preferably one with high attainments in mathematics.

Order thereon No. H 99-101 / 9.7171-13-2 Dt 9.7.14

The proposal made in the above is sanctioned, the period of training required being fixed at one year.

2. The Comptroller is requested to submit proposals regarding the officer to be selected along with other necessary details.

4.7.14

Secty. to Govt.,
General and Revenue Departments.

To

The Comptroller to Government,
P. W. & Railway Branch.

The Comptroller, Mysore Government.

The Secretary to Government for
Railways.

H. K. S.